

# 2021 FINANCIAL INFORMATION RETURN

Municipality: **Kincardine M**  
Tier: **Lower-Tier**  
Area: **Bruce Co**

MSO Office: **Western Ontario**  
Asmt Code: **4108**  
MAH Code: **41625**

Submitting: **FIR Schedules Only**  
Version: **2021.01001**

## DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

### Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Roxana Baumann
0022	Telephone	519-396-3468 x.7107
0024	Fax	519-396-1488
0028	Email (Required)	rbaumann@kincardine.ca
0030	Website address of Municipality	www.kincardine.ca
0091	Municipal Auditor	Matthew Betik
0092	Municipal Audit Firm	KPMG
0095	Municipal Auditor's Email (Required)	mbetik@kpmg.ca
0090	Municipal Treasurer	Roxana Baumann
0093	Municipal Treasurer's Email (Required)	rbaumann@kincardine.ca
0094	Date	6/24/22

### Signature of Municipal Treasurer

Signature		Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	6,322 MPAC
0041	Population	12,268 Stats Can
0042	Youth Population	660 Stats Can

2021.01

**FIR2021: Kincardine M**

**Schedule 10**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 41625

for the year ended December 31, 2021

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
<b>Property Taxation</b>		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	19,284,304
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	223,627
<b>9940</b>	<b>Subtotal</b>	<b>19,507,931</b>
0510	Estimated tax revenue . . . . .	
<b>Government Transfers</b>		
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,144,200
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF) . . . . .	
0626	Safe Restart Agreement: Municipal Operating Funding . . . . .	231,172
0627	Safe Restart Agreement: Public Transit Funding . . . . .	
0628	Social Services Relief Fund (SSRF) . . . . .	
<b>0629</b>	<b>Provincial COVID-19 Recovery Funding . . . . .</b>	
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>1,375,372</b>
<b>Conditional Grants</b>		
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	407,020
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	781,584
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	17,353
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	75,341
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	0
<b>0831</b>	<b>Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01) . . . . .</b>	<b>578,242</b>
<b>0899</b>	<b>Subtotal</b>	<b>1,859,540</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	168,531
1299	Total User Fees and Service Charges (SLC 12 9910 04) . . . . .	8,226,958
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	404,222
1430	Rents, concessions and franchises . . . . .	808,783
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
<b>1499</b>	<b>Subtotal</b>	<b>1,213,005</b>
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	2,551
1620	Penalties and interest on taxes . . . . .	191,353
1698	Other . . . . . water/sewer arrears interest	12,508
<b>1699</b>	<b>Subtotal</b>	<b>206,412</b>
<b>Other revenue</b>		
1805	Investment income . . . . .	722,612
1806	Interest earned on reserves and reserve funds . . . . .	371,346
1811	Gain/Loss on sale of land & capital assets . . . . .	-368,702
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	468,671
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	0
1814	Other Deferred revenue earned Building Permit Reserve Transfer . . . . .	67,640
1830	Donations . . . . .	128,211
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	121,392
1840	Sale of publications, equipment, etc. . . . .	
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . . Other	837,958
1891	Other . . . . . Westario Dividend	-107,815
1892	Other . . . . . Bruce Telecom Dividend	-500,000
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
<b>1899</b>	<b>Subtotal</b>	<b>1,741,313</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1886	Transient Accommodation Tax . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	2,242,341
<b>9910</b>	<b>TOTAL Revenues</b>	<b>36,541,403</b>

2021.01

**FIR2021: Kincardine M**

**Schedule 10**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 41625

for the year ended December 31, 2021

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	36,541,403
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	30,958,052
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	5,583,351
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	214,191,784
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	214,191,784
2063	Other comprehensive Income (loss) . . . . .	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01) . . . . .	219,775,135

<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	30,221,793
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	2,242,341
6060	PLUS: . . . . . dividends . . . . .	-608,000
6090	Government Business Enterprise Equity, end of year . . . . .	31,856,134

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	49,953
4019	Provincial Gas Tax for Transit capital expenses . . . . .	7,200
4020	Provincial Gas Tax . . . . .	57,153

<b>Total of line 0899 includes:</b>		1
<b>Canada Community - Building Fund - (Federal Gas Tax)</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	566,315
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
4047	Short-Line Rail . . . . .	
4048	Short-Sea Shipping . . . . .	
Environmental Services:		
4060	Wastewater collection/conveyance . . . . .	
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	11,927
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4081	Broadband Connectivity . . . . .	
4082	Tourism Infrastructure . . . . .	
4083	Brownfield Redevelopment . . . . .	
4084	Other . . . . .	
4099	<b>Canada Community - Building Fund used for Capital Investments</b> . . . . .	578,242
4205	<b>Canada Community - Building Fund for Operating expenses: Capacity Building</b> . . . . .	
4299	<b>Canada Community - Building Fund Recognized in the year</b> . . . . .	578,242

**FIR2021: Kincardine M**

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2021

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
<b>0299 General government</b>	50,963			281,048			
<b>Protection services</b>							
0410 Fire	7,400		5,000	71,668			
0420 Police	53,979			12,645			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	280						
0445 Building permit and inspection services				3,000			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other [MYSIS]				5,384			
<b>0499 Subtotal</b>	61,659	0	5,000	92,697	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved				177,429		50,000	
0612 Roads - Unpaved				11,269			
0613 Roads - Bridges and Culverts				3,606			
0614 Roads - Traffic Operations & Roadside				93,087			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	129,903			30,096	7,200	25,341	
0640 Parking							
0650 Street lighting							
0660 Air transportation				53,847			
0698 Other							
<b>0699 Subtotal</b>	129,903	0	0	369,334	7,200	75,341	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				1,434,255			
0812 Wastewater treatment & disposal				956,171			
0821 Urban storm sewer system				45,669			
0822 Rural storm sewer system							
0831 Water treatment				1,490,865			
0832 Water distribution/transmission				1,563,252	654,640		
0840 Solid waste collection				525,200			
0850 Solid waste disposal				649,715			
0860 Waste diversion	135,573			155,092			
0898 Other							
<b>0899 Subtotal</b>	135,573	0	0	6,820,219	654,640	0	0
<b>Health services</b>							
1010 Public health services			17,000				
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				140,689			
1098 Other							
<b>1099 Subtotal</b>	0	0	17,000	140,689	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks				6,387			
1620 Recreation programs			43,301	189,637			
1631 Recreation facilities - Golf Course, Marina, Ski Hill			43,301	110,080			
1634 Recreation facilities - All Other				23,308	119,744		
1640 Libraries			56,009				
1645 Museums							
1650 Cultural services		3,600					
1698 Other							
<b>1699 Subtotal</b>	0	3,600	142,611	329,412	119,744	0	0
<b>Planning and development</b>							
1810 Planning and zoning				156,139			
1820 Commercial and industrial		13,753	3,920	6,417			
1830 Residential development							
1840 Agriculture and reforestation	28,922			31,003			
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	28,922	13,753	3,920	193,559	0	0	0
1910 Other							
<b>9910 TOTAL</b>	407,020	17,353	168,531	8,226,958	781,584	75,341	0

# FIR2021: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2021

### General Information

#### 1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential . . . . .	Y
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ) . . . . .	N
0210	D Office Building . . . . .	N
0215	S Shopping Centre . . . . .	Y
0220	L Large Industrial . . . . .	N
0225	Other <input type="text"/> . . . . .	N

#### 2. Capping Parameters and Results

	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .	Y									
0330	C Commercial . . . . .	Y									
0340	I Industrial . . . . .	Y									

#### 3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band		
			CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate	
			2	3	4	5	6
	Y or N	#	\$	%	\$	%	
0610	C Commercial . . . . .	N					
0611	G Parking Lot . . . . .	N					
0612	D Office Building . . . . .	N					
0613	S Shopping Centre . . . . .	N					
0620	I Industrial . . . . .	N					
0621	L Large Industrial . . . . .	N					

#### 4. Phase-In Program in Effect (Most recent Phase-In only)

	Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
	2	3	4
	Y or N	Year	# of Yrs
0805	R Residential . . . . .	N	
0810	M Multi-Residential . . . . .	N	
0815	N New Multi-Residential . . . . .	N	
0820	C Commercial (Includes G, D, S) . . . . .	N	
0840	I Industrial (Includes L) . . . . .	N	
0850	F Farmland . . . . .	N	
0855	T Managed Forest . . . . .	N	
0860	P Pipeline . . . . .	N	

#### 5. Rebates for Eligible Charities

		2
		%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .	40.0%

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential . . . . .	2	20210301	20210601	2	20210901	20211201
1220	M Multi-Residential . . . . .	2	20210301	20210601	2	20210901	20211201
1230	F Farmland . . . . .	2	20210301	20210601	2	20210901	20211201
1240	T Managed Forest . . . . .	2	20210301	20210601	2	20210901	20211201
1250	C Commercial . . . . .	2	20210301	20210601	2	20210901	20211201
1260	I Industrial . . . . .	2	20210301	20210601	2	20210901	20211201
1270	P Pipeline . . . . .	2	20210301	20210601	2	20210901	20211201
1298	Other <input type="text"/> . . . . .						

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# FIR2021: Kincardine M

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2021

### 1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	2,618,854,700	16,846,409	9,441,614	6,457,288	32,745,311

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	<b>Kincardine M</b>													
0010	RT	0 Residential	Full Occupied	1.000000	100%	1,576,314,535	1,576,314,535	0.737268%	0.413204%	0.153000%	1.303472%	11,621,663	6,513,395	2,411,761	20,546,819
0012	RH	0 Residential	Full Occupied, Shared PIL	1.000000	100%	3,763,500	3,763,500	0.737268%	0.413204%	0.153000%	1.303472%	27,747	15,551	5,758	49,056
0050	MT	0 Multi-Residential	Full Occupied	1.000000	100%	21,412,700	21,412,700	0.737268%	0.413204%	0.153000%	1.303472%	157,869	88,478	32,761	279,108
0110	FT	0 Farmland	Full Occupied	0.250000	100%	630,917,700	630,917,700	0.184317%	0.103301%	0.038250%	0.325868%	1,162,889	651,744	241,326	2,055,959
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	4,740,700	4,740,700	0.184317%	0.103301%	0.038250%	0.325868%	8,738	4,897	1,813	15,448
0210	CT	0 Commercial	Full Occupied	1.233100	100%	73,430,805	73,430,805	0.909125%	0.509522%	0.880000%	2.298647%	667,578	374,146	646,191	1,687,915
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.233100	100%	77,201,816	77,201,816	0.909125%	0.509522%	0.980000%	2.398647%	701,861	393,360	756,578	1,851,799
0240	CU	0 Commercial	Excess Land	1.233100	70%	312,165	312,165	0.636387%	0.356665%	0.880000%	1.873052%	1,987	1,113	2,747	5,847
0245	CK	0 Commercial	Excess Land, Shared PIL	1.233100	70%	1,289,600	1,289,600	0.636387%	0.356665%	0.980000%	1.973052%	8,207	4,600	12,638	25,445
0270	CX	0 Commercial	Vacant Land	1.233100	70%	1,297,100	1,297,100	0.636387%	0.356665%	0.880000%	1.873052%	8,255	4,626	11,414	24,295
0340	ST	0 Shopping Centre	Full Occupied	1.233100	100%	4,259,347	4,259,347	0.909125%	0.509522%	0.880000%	2.298647%	38,723	21,702	37,482	97,907
0350	SU	0 Shopping Centre	Excess Land	1.233100	70%	48,612	48,612	0.636387%	0.356665%	0.880000%	1.873052%	309	173	428	910
0460	DH	0 Office Building	Full Occupied, Shared PIL	1.233100	100%	56,162,500	56,162,500	0.909125%	0.509522%	0.980000%	2.398647%	510,587	286,160	550,393	1,347,140
0510	IT	0 Industrial	Full Occupied	1.747700	100%	4,092,756	4,092,756	1.288523%	0.722157%	0.880000%	2.890680%	52,736	29,556	36,016	118,308
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.747700	100%	5,775,400	5,775,400	1.288523%	0.722157%	1.250000%	3.260680%	74,417	41,707	72,193	188,317
0540	IU	0 Industrial	Excess Land	1.747700	65%	17,980	17,980	0.837540%	0.469402%	0.880000%	2.186942%	151	84	158	393
0570	IX	0 Industrial	Vacant Land	1.747700	65%	2,061,700	2,061,700	0.837540%	0.469402%	0.880000%	2.186942%	17,268	9,678	18,143	45,089
0575	IJ	0 Industrial	Vacant Land, Shared PIL	1.747700	65%	1,733,000	1,733,000	0.837540%	0.469402%	1.250000%	2.556942%	14,515	8,135	21,663	44,313
0600	LH	0 Large Industrial	Full Occupied, Shared PIL	1.747700	100%	28,027,300	28,027,300	1.288523%	0.722157%	1.250000%	3.260680%	361,138	202,401	350,341	913,880
0625	LK	0 Large Industrial	Excess Land, Shared PIL	1.747700	65%	1,855,100	1,855,100	0.837540%	0.469402%	1.250000%	2.556942%	15,537	8,708	23,189	47,434
0635	LI	0 Large Industrial	Water Intake System, Shared PIL	1.747700	100%	10,881,184	10,881,184	1.288523%	0.722157%	1.250000%	3.260680%	140,207	78,579	136,015	354,801
0640	LN	0 Large Industrial	Non-Generat. Station, Shared PIL	1.747700	100%	8,763,800	8,763,800	1.288523%	0.722157%	1.250000%	3.260680%	112,924	63,288	109,548	285,760
0645	LS	0 Large Industrial	Generating Station, Shared PIL	1.747700	100%	15,992,400	15,992,400	1.288523%	0.722157%	1.250000%	3.260680%	206,066	115,490	199,905	521,461
2140	JT	0 Industrial, NConstr.	Full Occupied	1.747700	100%	34,545,300	34,545,300	1.288523%	0.722157%	0.880000%	2.890680%	445,124	249,471	303,999	998,594
2440	XT	0 Commercial, NConstr.	Full Occupied	1.233100	100%	52,320,100	52,320,100	0.909125%	0.509522%	0.880000%	2.298647%	475,655	266,582	460,417	1,202,654
2445	XU	0 Commercial, NConstr.	Excess Land	1.233100	70%	231,100	231,100	0.636387%	0.356665%	0.880000%	1.873052%	1,471	824	2,034	4,329
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.233100	100%	1,406,500	1,406,500	0.909125%	0.509522%	0.880000%	2.298647%	12,787	7,166	12,377	32,330
												0	0	0	0
9201			Subtotal			2,618,854,700	2,618,854,700					16,846,409	9,441,614	6,457,288	32,745,311

**FIR2021: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2021

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

<b>9499</b>	<b>TOTAL</b> .....	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		0	0	0	0

	RTC RTQ	Tax Band	Property Class	Tax Rate		Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
				Description	Tax Ratio			LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
	1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
<b>4001</b>															
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
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												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
<b>9401</b>					<b>Subtotal</b>							0			0

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# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2021

### 3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$
6001												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
9601			Subtotal			0						0	0	0



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# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2021

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
	12	13	14	15
	\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	2,232,461		-2,232,461	0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	241,571	135,310	54,869	431,750
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	19,320,441	9,576,924	4,279,696	33,177,061
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
8005 Local improvements . . . . .				0
8010 Sewer and water service charges . . . . .				0
8015 Sewer and water connection charges . . . . .				0
8020 Fire service charges . . . . .				0
8025 Minimum tax (differential only) . . . . .				0
8030 Municipal drainage charges . . . . .				0
8035 Waste management collection charges . . . . .				0
8040 Business improvement area . . . . .	78,015			78,015
8097 Other <input style="width: 100px;" type="text" value="Other"/> . . . . .	10,380			10,380
9890 <b>Subtotal</b>	88,395	0	0	88,395
<b>8. OTHER TAXATION AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) . . . . .				0
8098 Other <input style="width: 100px;" type="text" value=""/> . . . . .				0
9892 <b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>				
9990 <b>TOTAL Levies</b>	19,408,836	9,576,924	4,279,696	33,265,456

**FIR2021: Kincardine M**

Asmt Code: 4108  
MAH Code: 41625

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2021

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		8,322,400	73,977	41,461	62,102	177,540

KINC DATA 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	TOTAL 15 \$		
2001	0	Kincardine M														
1015	RP 0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	2,300	2,300	0.737268%	0.413204%	0.153000%	1.303472%	17	10	4	31	
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	966,000	966,000	0.737268%	0.413204%		1.150472%	7,122	3,992	0	11,114	
1210	CF 0	Commercial	PIL: Full Occupied	1.233100	100%	6,061,100	6,061,100	0.909125%	0.509522%	0.980000%	2.398647%	55,103	30,883	59,399	145,385	
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	986,300	986,300	0.909125%	0.509522%		1.418647%	8,967	5,025	0	13,992	
5010	HF 0	Landfill	PIL: Full Occupied	1.223945	100%	306,700	306,700	0.902375%	0.505739%	0.880000%	2.288114%	2,768	1,551	2,699	7,018	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
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												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201			Subtotal			8,322,400	8,322,400					73,977	41,461	62,102	177,540	

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2021

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9499	<b>TOTAL</b>	LT/ST PILS	UT PILS	Education PILS	TOTAL
		0			0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001														
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
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											0			0
											0			0
											0			0
											0			0
											0			0
9401											0			0
							Subtotal				0			0



2021.01

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2021

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .	31,459	8,297		39,756
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	105,436	49,758	62,102	217,296
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	51,454	7,812		59,266
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	5,250			5,250
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	56,704	7,812	0	64,516
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	162,140	57,570	62,102	281,812

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2021

### 1. Municipal and School Board Taxation

						TOTAL	ENG - Public		FRE - Public		ENG - Separate		FRE - Separate		Other
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)						100.000%	77.027%		0.522%		21.196%		1.255%		0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board						
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6	7	8	9	10	11		
0010 Residential	1,580,078,035	1,580,078,035	1,580,078,035	1,580,078,035	20,595,875	11,649,410	6,528,946	2,417,519	2,224,399	2,807	182,492	7,821			
0050 Multi-residential	21,412,700	21,412,700	21,412,700	21,412,700	279,108	157,869	88,478	32,761	31,008	63	1,538	152			
0110 Farmland	630,917,700	157,729,425	630,917,700	157,729,425	2,055,959	1,162,889	651,744	241,326	233,832	281	7,213				
0140 Managed Forests	4,740,700	1,185,175	4,740,700	1,185,175	15,448	8,738	4,897	1,813	1,675	1	134	3			
<b>9110 Subtotal</b>	<b>2,237,149,135</b>	<b>1,760,405,335</b>	<b>2,237,149,135</b>	<b>1,760,405,335</b>	<b>22,946,390</b>	<b>12,978,906</b>	<b>7,274,065</b>	<b>2,693,419</b>	<b>2,490,914</b>	<b>3,152</b>	<b>191,377</b>	<b>7,976</b>	<b>0</b>		
0210 Commercial	153,531,486	188,247,298	153,531,486	188,247,298	3,595,301	1,387,888	777,845	1,429,568	1,101,153	7,462	303,011	17,941	0		
0215 Commercial New Construction	52,551,200	64,715,394	52,551,200	64,715,394	1,206,983	477,126	267,406	462,451	356,212	2,414	98,021	5,804	0		
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0		
0320 Office Building	56,162,500	69,253,979	56,162,500	69,253,979	1,347,140	510,587	286,160	550,393	423,951	2,873	116,661	6,907	0		
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0		
0340 Shopping Centre	4,307,959	5,294,161	4,307,959	5,294,161	98,817	39,032	21,875	37,910	29,201	198	8,035	476	0		
0345 Shopping Centre New Constru	1,406,500	1,734,355	1,406,500	1,734,355	32,330	12,787	7,166	12,377	9,534	65	2,623	155	0		
<b>9120 Subtotal</b>	<b>267,959,645</b>	<b>329,245,187</b>	<b>267,959,645</b>	<b>329,245,187</b>	<b>6,280,571</b>	<b>2,427,420</b>	<b>1,360,452</b>	<b>2,492,699</b>	<b>1,920,051</b>	<b>13,012</b>	<b>528,352</b>	<b>31,283</b>	<b>0</b>		
0510 Industrial	13,680,836	21,577,800	13,680,836	21,577,800	396,420	159,087	89,160	148,173	114,133	773	31,407	1,860	0		
0515 Industrial New Construction	34,545,300	60,374,821	34,545,300	60,374,821	998,594	445,124	249,471	303,999	234,161	1,587	64,436	3,815	0		
0610 Large Industrial	65,519,784	113,374,171	65,519,784	113,374,171	2,123,336	835,872	468,466	818,998	630,850	4,275	173,595	10,278	0		
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>9130 Subtotal</b>	<b>113,745,920</b>	<b>195,326,792</b>	<b>113,745,920</b>	<b>195,326,792</b>	<b>3,518,350</b>	<b>1,440,083</b>	<b>807,097</b>	<b>1,271,170</b>	<b>979,144</b>	<b>6,636</b>	<b>269,437</b>	<b>15,953</b>	<b>0</b>		
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0		
0710 Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0		
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0		
9160 Adj. for shared PIL properties					0	2,232,461	0	-2,232,461	-1,719,598	-11,654	-473,192	-28,017			
9170 Supplementary Taxes					431,750	241,571	135,310	54,869	53,528	29	1,243	69			
<b>9180 Total Levied by Rate</b>					<b>33,177,061</b>	<b>19,320,441</b>	<b>9,576,924</b>	<b>4,279,696</b>	<b>3,724,039</b>	<b>11,174</b>	<b>517,218</b>	<b>27,265</b>	<b>0</b>		
9190 Amts Added to Tax Bill					88,395	88,395	0	0							
9192 Other Taxation Amounts					0	0	0	0							
<b>9199 TOTAL before Adj.</b>	<b>2,618,854,700</b>	<b>2,284,977,314</b>	<b>2,618,854,700</b>	<b>2,284,977,314</b>	<b>33,265,456</b>	<b>19,408,836</b>	<b>9,576,924</b>	<b>4,279,696</b>	<b>3,724,039</b>	<b>11,174</b>	<b>517,218</b>	<b>27,265</b>	<b>0</b>		

### 2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS			Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6	
1010 Residential	968,300	968,300	968,300	968,300	11,145	7,139	4,002	4	
1050 Multi-residential	0	0	0	0	0	0	0	0	
1110 Farmland	0	0	0	0	0	0	0	0	
1140 Managed Forests	0	0	0	0	0	0	0	0	
<b>9210 Subtotal</b>	<b>968,300</b>	<b>968,300</b>	<b>968,300</b>	<b>968,300</b>	<b>11,145</b>	<b>7,139</b>	<b>4,002</b>	<b>4</b>	
1210 Commercial	7,047,400	8,690,149	7,047,400	8,690,149	159,377	64,070	35,908	59,399	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	
1310 Parking Lot	0	0	0	0	0	0	0	0	
1320 Office Building	0	0	0	0	0	0	0	0	
1325 Office Building New Construct	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	
<b>9220 Subtotal</b>	<b>7,047,400</b>	<b>8,690,149</b>	<b>7,047,400</b>	<b>8,690,149</b>	<b>159,377</b>	<b>64,070</b>	<b>35,908</b>	<b>59,399</b>	
1510 Industrial	0	0	0	0	0	0	0	0	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	
1610 Large Industrial	0	0	0	0	0	0	0	0	
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0	
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
1705 Landfill	306,700	375,384	306,700	375,384	7,018	2,768	1,551	2,699	
1718 Pipelines	0	0	0	0	0	0	0	0	
1810 Other Property Classes	0	0	0	0	0	0	0	0	
9270 Supplementary PILS					39,756	31,459	8,297	0	
<b>9280 Total Levied by Rate</b>					<b>217,296</b>	<b>105,436</b>	<b>49,758</b>	<b>62,102</b>	
9290 Amts Added to PILS					0	0	0	0	
9292 Other PIL Amounts					64,516	56,704	7,812	0	
<b>9299 TOTAL before Adj.</b>	<b>8,322,400</b>	<b>10,033,833</b>	<b>8,322,400</b>	<b>10,033,833</b>	<b>281,812</b>	<b>162,140</b>	<b>57,570</b>	<b>62,102</b>	

Part 3 contains Distribution of PILS by School Boards

2021.01

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 26

## TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2021

### 3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	3,282	1,839	3,538	8,659		8,659	6,783	1,876								
5020 Canada Enterprises	2,285	1,280	2,463	6,028		6,028	4,722	1,306								
<b>Ontario</b>																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act	12,287	6,887	4	19,178		19,178	12,287	6,887	4	4						
5230 Inst. Payments - Heads and Beds	5,250	0	0	5,250		5,250	5,250									
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
<b>Ontario Enterprises</b>																
5410 Ontario Mortgage and Housing Corporation				0		0										
5430 Liquor Control Board of Ont.				0		0										
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	51,454	7,812	0	59,266		59,266	51,454	7,812								
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other (Mgmt Board)	3,819	2,140		5,959		5,959	3,819	2,140								
5610 Municipal Enterprises	83,763	37,612	56,097	177,472		177,472	139,312	38,160								
5910 Other Muns and Enterprises				0		0										
5950 Amounts Added to PIL	0	0	0	0		0										
<b>9599 TOTAL</b>	<b>162,140</b>	<b>57,570</b>	<b>62,102</b>	<b>281,812</b>	<b>0</b>	<b>281,812</b>	<b>223,627</b>	<b>58,181</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**FIR2021: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 40**

**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2021

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments			
	1	2	3	4	5	6	16	7	12	13	11			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
<b>General government</b>														
0240	Governance	246,406		22,551	9,749			1,721			280,427	-12,584	13,483	281,326
0250	Corporate Management	1,495,380		224,524	239,617		2,904	7,579		14,123	1,970,004		100,141	2,084,268
0260	Program Support	512,052	18,196	296,901	302,585		25,227	461,633			1,616,594		-1,136,765	479,829
<b>0299</b>	<b>Subtotal</b>	<b>2,253,838</b>	<b>18,196</b>	<b>543,976</b>	<b>551,951</b>	<b>0</b>	<b>470,933</b>	<b>3,867,025</b>	<b>1,539</b>	<b>-1,023,141</b>	<b>2,845,423</b>			<b>2,845,423</b>
<b>Protection services</b>														
0410	Fire	949,979	3,673	261,962	83,762	962		203,577		1,241	1,503,915		65,758	1,570,914
0420	Police	7,130		22,937	2,320,850	424		800		110	2,352,141		119,135	2,471,386
0421	Court Security										0			0
0422	Prisoner Transportation										0			0
0430	Conservation authority				4,147		311,010	315,157			210		315,367	315,367
0440	Protective inspection and control	98,541		27,914	122,327			248,782			12,604		261,386	261,386
0445	Building permit and inspection services	381,905		25,163				407,068			20,624		427,692	427,692
0450	Emergency measures	27,693		35,414	121,932			185,039			9,375		194,414	194,414
0460	Provincial Offences Act (POA)							0			0			0
0498	Other MYSIS			4,513				4,513		34	230		4,777	4,777
<b>0499</b>	<b>Subtotal</b>	<b>1,465,248</b>	<b>3,673</b>	<b>377,903</b>	<b>2,653,018</b>	<b>1,386</b>	<b>311,010</b>	<b>204,377</b>	<b>1,385</b>	<b>227,936</b>	<b>5,245,936</b>			<b>5,245,936</b>
<b>Transportation services</b>														
0611	Roads - Paved	610,502	3,454	369,919	153,845	570		1,039,793		-29,689	55,992		2,204,386	2,204,386
0612	Roads - Unpaved	322,178	2,056	512,644	81,195	339		90,512			46,427		1,055,351	1,055,351
0613	Roads - Bridges and Culverts	141,806	46,613	83,590	50,881	109		305,293			14,003		642,295	642,295
0614	Roads - Traffic Operations & Roadside	684,392	2,056	342,879	95,569	41,929		535,702			59,013		1,761,540	1,761,540
0621	Winter Control - Except sidewalks, Parking Lots	365,948		119,587	5,393			739			24,873		516,540	516,540
0622	Winter Control - Sidewalks, Parking Lots Only	110,546		1,348				111,933			5,669		117,602	117,602
0631	Transit - Conventional							0			0		0	0
0632	Transit - Disabled & special needs	109,109		53,456	74,967	2,423		22,243		3,798	265,198		265,996	265,996
0640	Parking							13,848			13,848		13,848	13,848
0650	Street lighting	11,588	24,309	150,055				63,903			249,855		8,190	258,045
0660	Air transportation	28,795		103,438	102,641	19,092		121,745		32,584	14,518		422,813	422,813
0698	Other							0			0		0	0
<b>0699</b>	<b>Subtotal</b>	<b>2,384,864</b>	<b>78,488</b>	<b>1,735,568</b>	<b>565,639</b>	<b>64,462</b>	<b>0</b>	<b>2,193,817</b>	<b>2,895</b>	<b>232,483</b>	<b>7,258,416</b>			<b>7,258,416</b>
<b>Environmental services</b>														
0811	Wastewater collection/conveyance	199,644	5,051	305,608	10,460			660,869		-15,657	25,335		1,191,310	1,191,310
0812	Wastewater treatment & disposal	132,842	3,367	162,554	-14,882	20,277		175,673		-15,657	14,446		478,620	478,620
0821	Urban storm sewer system	56,309		1,163	5,115			287,739			3,171		353,497	353,497
0822	Rural storm sewer system	569		12	52			2,906			32		3,539	3,539
0831	Water treatment	426,218	6,868	426,087	30,852	24,843		297,620		-103,006	40,785		1,150,267	1,150,267
0832	Water distribution/transmission	426,218	6,868	165,264	51,537	24,843		591,809			1,266,539		1,300,376	1,300,376
0840	Solid waste collection	4,930		10,547	302,487			317,964		-1,250	16,046		332,760	332,760
0850	Solid waste disposal	311,636		189,945	1,957,004	68,044		256,425			128,011		2,911,065	2,911,065
0860	Waste diversion	309,976		326,674	-79,302	518		40,840		501	598,706		613,672	613,672
0898	Other Non-potable water	13,094		133,686		552		32,269			179,601		187,066	187,066
<b>0899</b>	<b>Subtotal</b>	<b>1,881,436</b>	<b>22,154</b>	<b>1,721,540</b>	<b>2,263,323</b>	<b>139,077</b>	<b>0</b>	<b>2,346,150</b>	<b>-135,069</b>	<b>283,593</b>	<b>8,522,204</b>			<b>8,522,204</b>
<b>Health services</b>														
1010	Public health services	71,269		139,765	16,615		40,000	229,756		6,111	11,843		515,359	515,359
1020	Hospitals							0			0		0	0
1030	Ambulance services							0			0		0	0
1035	Ambulance dispatch							0			0		0	0
1040	Cemeteries	154,115		56,316	15,365	3,828		23,838		4,129	11,843		269,434	269,434
1098	Other							0			0		0	0
<b>1099</b>	<b>Subtotal</b>	<b>225,384</b>	<b>0</b>	<b>196,081</b>	<b>31,980</b>	<b>3,828</b>	<b>40,000</b>	<b>253,594</b>	<b>10,240</b>	<b>23,686</b>	<b>784,793</b>			<b>784,793</b>
<b>Social and family services</b>														
1210	General assistance							0			0		0	0
1220	Assistance to aged persons							0			0		0	0
1230	Child care							0			0		0	0
1298	Other							0			0		0	0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>



**FIR2021: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 40**

**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2021

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 <b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610 Parks	514,891		234,919	141,812	28,885		282,059	1,202,566	70,818	50,225	1,323,609
1620 Recreation programs	391,675		26,645					418,320	44,906	23,469	486,695
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	918		137,580	140,682	8,774		69,180	357,134	2,077	14,694	373,905
1634 Rec. Fac. - All Other	1,212,472		708,876	22,439	10,290		454,029	2,408,106	-9,134	98,540	2,497,512
1640 Libraries	27,197		33,318	1,126			20,228	81,869	1,765	3,212	86,846
1645 Museums								0			0
1650 Cultural services	16,012		58,365	28,817	2,780	62,750	83,551	252,275	8,472	5,798	266,545
1698 Other								0			0
1699 <b>Subtotal</b>	2,163,165	0	1,199,703	334,876	50,729	62,750	909,047	4,720,270	118,904	195,938	5,035,112
<b>Planning and development</b>											
1810 Planning and zoning	185,797		57,568	104,450			2,981	350,796		17,622	368,418
1820 Commercial and Industrial	373,926		153,988	90,012	18,582	8,065	14,041	658,614	106	32,254	690,974
1830 Residential development								0			0
1840 Agriculture and reforestation	9,466			180,601				190,067		9,629	199,696
1850 Tile drainage/shoreline assistance		7,080						7,080			7,080
1898 Other								0			0
1899 <b>Subtotal</b>	569,189	7,080	211,556	375,063	18,582	8,065	17,022	1,206,557	106	59,505	1,266,168
1910 Other								0			0
<b>9910 TOTAL</b>	<b>10,943,124</b>	<b>129,591</b>	<b>5,986,327</b>	<b>6,776,050</b>	<b>306,195</b>	<b>421,825</b>	<b>6,394,940</b>	<b>30,958,052</b>	<b>0</b>	<b>0</b>	<b>30,958,052</b>

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2021

### Additional information contained in Schedule 40

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	8,554,580
5020	Employee benefits . . . . .	2,388,544
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	10,943,124
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	10,943,124
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
Tourism		
5991	Specify <input type="text"/> . . . . .	
5992	Specify <input type="text"/> . . . . .	
5993	Specify <input type="text"/> . . . . .	
<b>Total of column 11 includes:</b>		
<b>6009</b>	<b>Total COVID-19 Expenses as reported on SLC 40 9910 11 . . . . .</b>	<b>185,039</b>
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



**FIR2021: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
 for the year ended December 31, 2021

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST					AMORTIZATION				2021 Closing Net Book Value	
		2021 Opening Net Book Value	2021 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2021 Closing Cost Balance	2021 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2021 Closing Amortization Balance
		1	2	3	4	5	6	7	8	9		10
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and cultural services</b>												
1610	Parks	8,986,076	12,974,124	125,267	-25,936	13,125,327	3,988,048	198,021	-25,936	4,212,005	8,913,322	
1620	Recreation programs	0	0			0	0			0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,452,021	2,039,563			2,039,563	587,542	46,648		634,190	1,405,373	
1634	Rec. Fac. - All Other	11,324,530	24,600,256	797,167		25,397,423	13,275,726	572,247		13,847,973	11,549,450	
1640	Libraries	404,839	1,214,124			1,214,124	809,285	20,228		829,513	384,611	
1645	Museums	0	0			0	0			0	0	
1650	Cultural services	1,744,250	2,310,744	502,219	2,932	2,810,031	566,494	83,551	2,932	647,113	2,162,918	
1698	Other	0	0			0	0			0	0	
1699	<b>Subtotal</b>	<b>23,911,716</b>	<b>43,138,811</b>	<b>1,424,653</b>	<b>-23,004</b>	<b>44,586,468</b>	<b>19,227,095</b>	<b>920,695</b>	<b>-23,004</b>	<b>20,170,794</b>	<b>24,415,674</b>	
<b>Planning and development</b>												
1810	Planning and zoning	7,093	41,030		20,317	20,713	33,937	2,981	20,317	16,601	4,112	
1820	Commercial and Industrial	148,664	287,915			287,915	139,251	14,041		153,292	134,623	
1830	Residential development	0	0			0	0			0	0	
1840	Agriculture and reforestation	0	0			0	0			0	0	
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0	
1898	Other	0	0			0	0			0	0	
1899	<b>Subtotal</b>	<b>155,757</b>	<b>328,945</b>	<b>0</b>	<b>20,317</b>	<b>308,628</b>	<b>173,188</b>	<b>17,022</b>	<b>20,317</b>	<b>169,893</b>	<b>138,735</b>	
1910	Other	0	0			0	0			0	0	
9910	<b>Total Tangible Capital Assets</b>	<b>140,369,658</b>	<b>256,173,493</b>	<b>17,296,011</b>	<b>1,504,676</b>	<b>271,940,039</b>	<b>115,803,835</b>	<b>6,394,940</b>	<b>1,086,233</b>	<b>121,112,542</b>	<b>150,827,497</b>	

2021.01001

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 51

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2021

### SEGMENTED BY ASSET CLASS

		2021 Opening Net Book Value (NBV)	2021 Closing Net Book Value (NBV)
		1	11
		\$	\$
<b>General Capital Assets</b>			
2005	Land . . . . .	7,641,518	7,641,518
2010	Land Improvements . . . . .	373,048	373,048
2020	Buildings . . . . .	16,382,582	15,532,495
2030	Machinery & Equipment . . . . .	1,055,585	1,458,932
2040	Vehicles . . . . .	2,405,413	2,394,970
2097	Other <input type="text" value="Yard Improvements"/> . . . . .	10,506,336	10,612,005
2098	Other <input type="text" value="Linear Assets"/> . . . . .	766,324	751,397
2099	<b>Total General Capital Assets</b>	39,130,806	38,764,365
<b>Infrastructure Assets</b>			
		1	11
		\$	\$
2205	Land . . . . .	777,650	777,650
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	12,835,807	14,112,455
2230	Machinery & Equipment . . . . .	881,557	829,964
2240	Vehicles . . . . .	1,001,479	1,540,822
2250	Linear Assets . . . . .	82,787,936	91,596,465
2297	Other <input type="text" value="Other Assets"/> . . . . .	2,954,423	3,205,776
2298	Other <input type="text" value=""/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	101,238,852	112,063,132
9920	<b>Total Tangible Capital Assets</b>	140,369,658	150,827,497
2405	<b>Construction-in-progress</b>	8,202,711	5,264,194
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	148,572,369	156,091,691

2021.01

## FIR2021: Kincardine M

## Schedule 51

Asmt Code: 4108

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 41625

for the year ended December 31, 2021

## ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2021 Opening Balance	Expenditures in 2021	Less Assets Capitalized	2021 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b> . . . . .	9,989	250,146		260,135
	<b>Protection services</b>				
0410	Fire . . . . .	180,150	182,350	302,260	60,240
0420	Police . . . . .	0			0
0421	Court Security . . . . .	0			0
0422	Prisoner Transportation . . . . .	0			0
0430	Conservation authority . . . . .	0			0
0440	Protective inspection and control . . . . .	0			0
0445	Building permit and inspection services . . . . .	0			0
0450	Emergency measures . . . . .	0			0
0460	Provincial Offences Act (POA) . . . . .	0			0
0498	Other . . . . .	0			0
<b>0499</b>	<b>Subtotal</b>	<b>180,150</b>	<b>182,350</b>	<b>302,260</b>	<b>60,240</b>
	<b>Transportation services</b>				
0611	Roads - Paved . . . . .	284,392	3,785,582	2,515,376	1,554,598
0612	Roads - Unpaved . . . . .	0			0
0613	Roads - Bridges and Culverts . . . . .	1,095,119	823,234	1,806,134	112,219
0614	Roadways - Traffic Operations & Roadside . . . . .	120,624	90,427	194,703	16,348
0621	Winter Control - Except sidewalks, Parking Lots . . . . .	0			0
0622	Winter Control - Sidewalks, Parking Lots Only . . . . .	0			0
0631	Transit - Conventional . . . . .	0			0
0632	Transit - Disabled & special needs . . . . .	0			0
0640	Parking . . . . .	0			0
0650	Street lighting . . . . .	0			0
0660	Air transportation . . . . .	0	13,930	13,930	0
0698	Other . . . . .	0			0
<b>0699</b>	<b>Subtotal</b>	<b>1,500,135</b>	<b>4,713,173</b>	<b>4,530,143</b>	<b>1,683,165</b>
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance . . . . .	3,131,265	5,643,350	8,295,291	479,324
0812	Wastewater treatment & disposal . . . . .	881,795	448,774	121,926	1,208,643
0821	Urban storm sewer system . . . . .	15,313	9,257	11,895	12,675
0822	Rural storm sewer system . . . . .	0			0
0831	Water treatment . . . . .	346,516	474,837	647,886	173,467
0832	Water distribution/transmission . . . . .	1,351,086	631,679	1,206,336	776,429
0840	Solid waste collection . . . . .	0			0
0850	Solid waste disposal . . . . .	0	527,750	527,750	0
0860	Waste diversion . . . . .	0			0
0898	Other . . . . .	0			0
<b>0899</b>	<b>Subtotal</b>	<b>5,725,975</b>	<b>7,735,647</b>	<b>10,811,084</b>	<b>2,650,538</b>
	<b>Health services</b>				
1010	Public health services . . . . .	0			0
1020	Hospitals . . . . .	0			0
1030	Ambulance services . . . . .	0			0
1035	Ambulance dispatch . . . . .	0			0
1040	Cemeteries . . . . .	0	43,430	43,430	0
1098	Other . . . . .	0			0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>43,430</b>	<b>43,430</b>	<b>0</b>
	<b>Social and family services</b>				
1210	General assistance . . . . .	0			0
1220	Assistance to aged persons . . . . .	0			0
1230	Child care . . . . .	0			0
1298	Other . . . . .	0			0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social Housing</b>				
1410	Public Housing . . . . .	0			0
1420	Non-Profit/Cooperative Housing . . . . .	0			0
1430	Rent Supplement Programs . . . . .	0			0
1497	Other . . . . .	0			0
1498	Other . . . . .	0			0
<b>1499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation and cultural services</b>				
1610	Parks . . . . .	187,680	234,348	175,946	246,082
1620	Recreation programs . . . . .	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	0			0
1634	Rec. Fac. - All Other . . . . .	333,159	801,441	808,230	326,370
1640	Libraries . . . . .	0			0
1645	Museums . . . . .	0			0
1650	Cultural services . . . . .	262,417	239,782	502,199	0
1698	Other . . . . .	0			0
<b>1699</b>	<b>Subtotal</b>	<b>783,256</b>	<b>1,275,571</b>	<b>1,486,375</b>	<b>572,452</b>
	<b>Planning and development</b>				
1810	Planning and zoning . . . . .	0	7,761	7,761	0
1820	Commercial and Industrial . . . . .	3,206	34,458		37,664
1830	Residential development . . . . .	0			0
1840	Agriculture and reforestation . . . . .	0			0
1850	Tile drainage/shoreline assistance . . . . .	0			0
1898	Other . . . . .	0			0
<b>1899</b>	<b>Subtotal</b>	<b>3,206</b>	<b>42,219</b>	<b>7,761</b>	<b>37,664</b>
1910	Other . . . . .	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>8,202,711</b>	<b>14,242,536</b>	<b>17,181,053</b>	<b>5,264,194</b>

2021.01

# FIR2021: Kincardine M

# Schedule 53

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 41625

## (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2021

### CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	5,583,351
1020	Acquisition of tangible capital assets . . . . .	-17,149,830
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	6,394,940
1031	Contributed (Donated) tangible capital assets . . . . .	-121,392
1032	Change in construction-in-progress . . . . .	2,938,517
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	368,702
1050	Proceeds on sale of tangible capital assets . . . . .	49,741
1060	Write-downs of tangible capital assets . . . . .	
1070	Other	
1071	Other	
<b>1099</b>	<b>Subtotal</b>	<b>-7,519,322</b>
1210	Change in supplies inventories . . . . .	-24,697
1220	Change in prepaid expenses . . . . .	-78,685
1230	Other	
<b>1299</b>	<b>Subtotal</b>	<b>-103,382</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	-2,039,353
1420	Net financial assets (net debt), beginning of year . . . . .	65,024,311
1421	Other comprehensive income (loss) . . . . .	
<b>9910</b>	<b>Net financial assets (net debt), end of year . . . . .</b>	<b>62,984,958</b>

### SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	7,776,000
0297	Other	
0298	Other	
<b>0299</b>	<b>Subtotal</b>	<b>7,776,000</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	
<b>0406</b>	<b>Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03) . . . . .</b>	<b>6,613,176</b>
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	352,809
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	
0420	Other	796,711
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	31,640
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
<b>0501</b>	<b>Subtotal</b>	<b>7,794,336</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	75,341
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	774,384
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
<b>0440</b>	<b>Canada Community -Building Fund - AMO (SLC 10 4099 01) . . . . .</b>	<b>578,242</b>
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	7,200
<b>0502</b>	<b>Subtotal</b>	<b>1,435,167</b>
<b>0499</b>	<b>Subtotal</b>	<b>9,229,503</b>
0610	Contributed (Donated) tangible capital assets . . . . .	121,392
<b>9920</b>	<b>Total Capital Financing</b>	<b>17,126,895</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .</b>	<b>2,794,190</b>

**FIR2021: Kincardine M**

**Schedule 54**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

MAH Code: 41625

for the year ended December 31, 2021

\* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

		2021 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	0
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2021 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b> . . . . .	<b>0</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b> . . . . .	<b>0</b>



# FIR2021: Kincardine M

# Schedule 54

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41625

for the year ended December 31, 2021

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

### CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2021 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	5,583,351
2020	Non-cash items including amortization . . . . .	6,326,168
2021	Contributed (Donated) tangible capital assets . . . . .	-121,392
2022	Change in non-cash assets and liabilities . . . . .	412,888
2030	Prepaid expenses . . . . .	-78,684
2040	Change in deferred revenue . . . . .	443,811
2096	Other <input type="text"/> . . . . .	
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>12,566,142</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	49,741
0620	Cash used to acquire tangible capital assets . . . . .	-14,211,312
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-14,161,571</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	-85,686
0820	Portfolio investments . . . . .	
0898	Other <input type="text" value="Change in loans and dividends receivable"/> . . . . .	661,903
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>576,217</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	7,776,000
1020	Principal long term debt repayment . . . . .	-491,542
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>7,284,458</b>
1210	Increase in cash and cash equivalents . . . . .	6,265,246
1220	Cash and cash equivalents, beginning of year . . . . .	40,448,791
<b>9920</b>	<b>Cash and cash equivalents, end of year</b>	<b>46,714,037</b>

		2021 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	46,714,037
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/> . . . . .	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>46,714,037</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	42,786,292
1502	Restricted . . . . .	3,927,745
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>46,714,037</b>

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2021

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
<b>0299 Balance, beginning of year</b>	3,372,715	35,215,397	8,461,174
0310 Allocation of Surplus		8,716,881	1,413,957
0315 Allocation of Surplus : for operating			1,413,957
0320 Allocation of Surplus : for capital		8,716,881	
Development Charges Act			
0610 Non-discounted services	538,398		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	538,398		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	80,300		
0841 Investment Income	35,560	371,346	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
<b>0862 Canada Community - Building Fund (Federal Gas Tax)</b>	708,439		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	1,362,697	9,088,227	1,413,957
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		5,910,702	702,474
1015 For current operations	67,640	460,385	265,561
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	352,809		
1026 Development Charges earned to operations (SLC 61 0299 07)	115,862		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
<b>1047 Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)</b>	578,242		
<b>1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building)</b>			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
<b>0910 Less: Utilization (deferred revenue recognized)</b>	1,114,553	6,371,087	968,035
<b>2099 Balance, end of year</b>	3,620,859	37,932,537	8,907,096



2021.01

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 61

### DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2021

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205	General Government . . . . .	22,125	5,763	221		5,984	11,175				11,175	16,934
0210	Fire Protection . . . . .	75,215	20,296	751		21,047					0	96,262
0215	Police Protection . . . . .	0				0					0	0
0220	Roads and Structures . . . . .	169,414	40,508	1,643		42,151		13,899			13,899	197,666
0225	Transit . . . . .	0				0					0	0
0230	Wastewater . . . . .	0	104,687			104,687	104,687				104,687	0
0235	Stormwater . . . . .	0				0					0	0
0240	Water . . . . .	0	47,442	396		47,838					0	47,838
0245	Emergency Medical Services . . . . .	0				0					0	0
0250	Homes for the Aged . . . . .	0				0					0	0
0255	Daycare . . . . .	0				0					0	0
0260	Housing . . . . .	0				0					0	0
0265	Parkland Development . . . . .	280,736	46,301	2,802		49,103					0	329,839
0270	GO Transit . . . . .	0				0					0	0
0275	Library . . . . .	0				0					0	0
0280	Recreation . . . . .	0				0					0	0
0285	Development Studies . . . . .	0				0					0	0
0286	Parking . . . . .	0				0					0	0
0287	Animal Control . . . . .	0				0					0	0
0288	Municipal Cemeteries . . . . .	3,813	648	38		686					0	4,499
0290	Other . . . . .	124,311	32,476	690		33,166		100,000			100,000	57,477
0295	Other . . . . .	6,642	1,367	66		1,433					0	8,075
0296	Other . . . . .	0	238,910			238,910		238,910			238,910	0
0297	Other . . . . .	0				0					0	0
<b>0299</b>	<b>TOTAL</b>	<b>682,256</b>	<b>538,398</b>	<b>6,607</b>	<b>0</b>	<b>545,005</b>	<b>115,862</b>	<b>352,809</b>	<b>0</b>	<b>0</b>	<b>468,671</b>	<b>758,590</b>

2021 01001

**FIR2021: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 62  
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2021

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

**RESIDENTIAL CHARGES (\$)**

Service (MUST BE SELECTED IF DATA IS ENTERED)	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Secondary Units 17	Other 6	Other 7	Other 8	Other 9
				<= 1 Bedroom 4	>= 2 Bedroom 5					
<b>1 Municipal Wide Charges</b>	<b>If Other, Please Specify &gt;</b>									
110 Administration Studies	353.00	353.00	247.00	185.00	185.00					
210 Fire	1,318.00	1,318.00	921.00	690.00	690.00					
410 Parks and Recreation	2,172.00	2,172.00	1,517.00	1,138.00	1,138.00					
490 Public Works	1,995.00	1,995.00	1,394.00	1,045.00	1,045.00					
530 Roads	1,864.00	1,864.00	1,302.00	977.00	977.00					
670 Water	3,407.00	3,407.00	2,380.00	1,785.00	1,785.00					
690 Wastewater	6,909.00	6,909.00	4,826.00	3,619.00	3,619.00					
900 Waste Management	59.00	59.00	41.00	31.00	31.00					
9910 TOTAL MUNICIPAL WIDE CHARGES	18,077.00	18,077.00	12,628.00	9,470.00	9,470.00	0.00	0.00	0.00	0.00	0.00

**NON - RESIDENTIAL CHARGES (\$)**

NON Res. Per Sq. Metre 10	Industrial Per Sq. Metre 11	Commercial Per Sq. Metre 12	Institutional Per Sq. Metre 13	Other 14	Other 15	Other 16
<b>If Other, Please Specify &gt;</b>						
2.03	2.03	2.03	2.03			
7.58	7.58	7.58	7.58			
11.46	11.46	11.46	11.46			
10.65	10.65	10.65	10.65			
19.52	19.52	19.52	19.52			
39.45	39.45	39.45	39.45			
90.69	90.69	90.69	90.69	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If "Yes", please attach an electronic version of the new by-law.

2021.01001

**FIR2021: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 62**

**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2021

2021.01

**FIR2021: Kincardine M**

**Schedule 70**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 41625

for the year ended December 31, 2021

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	46,714,037
<b>Accounts receivable</b>		
0410	Canada . . . . .	55,491
0420	Ontario . . . . .	34,961
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	-10,146
0450	School boards . . . . .	
0490	Other receivables . . . . .	2,902,825
0499	<b>Subtotal</b>	<b>2,983,131</b>
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	1,157,802
0620	Previous year's levies . . . . .	167,230
0630	Prior year's levies . . . . .	35,730
0640	Penalties and interest . . . . .	71,410
0690	LESS: Allowance for uncollectables . . . . .	52,837
0699	<b>Subtotal</b>	<b>1,379,335</b>
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	34,318,358
0828	Other Pooled funds . . . . .	5,096,970
0829	<b>Subtotal</b>	<b>39,415,328</b>
<b>Debt Recoverable from Others</b>		
0861	Municipalities (SLC 74 0630 01) . . . . .	0
0862	School Boards (SLC 74 0620 01) . . . . .	0
0863	Retirement Funds (SLC 74 0899 01) . . . . .	0
0864	Sinking Funds (SLC 74 1099 01) . . . . .	0
0865	Individuals . . . . .	
0868	Other Loans receivable . . . . .	68,199
0845	<b>Subtotal</b>	<b>68,199</b>
<b>Other financial assets</b>		
0830	Inventories held for resale . . . . .	53,730
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other . . . . .	
0898	<b>Subtotal</b>	<b>53,730</b>
9930	<b>TOTAL Financial Assets</b>	<b>90,613,760</b>
8010	* Market value of Investments included in Line 0829 . . . . .	39,574,857

2021.01

**FIR2021: Kincardine M**

**Schedule 70**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 41625

for the year ended December 31, 2021

Liabilities		1
	<b>Temporary loans</b>	\$
2010	Operating purposes . . . . .	
	Tangible Capital Assets:	
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
<b>2099</b>	<b>Subtotal</b>	0
	<b>Accounts Payable</b>	
2210	Canada . . . . .	91,609
2220	Ontario . . . . .	93,299
2230	Upper-tier . . . . .	
2240	Other municipalities . . . . .	3
2250	School boards . . . . .	
2260	Interest on debt . . . . .	15,204
2270	Trade accounts payable . . . . .	6,276,390
2290	Other . . . . .	
<b>2299</b>	<b>Subtotal</b>	6,476,505
2301	Estimated Tax Liabilities (PS3510) . . . . .	
	<b>Deferred revenue</b>	
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	3,620,859
2490	Other . . . . .	2,776,097
<b>2499</b>	<b>Subtotal</b>	6,396,956
	<b>Long term liabilities</b>	
2610	Debt issued . . . . .	11,881,253
2620	Debt payable to others . . . . .	
2630	Lease purchase agreements (Tangible capital leases) . . . . .	
2640	Other . . . . .	
2650	Other . . . . .	
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	
<b>2699</b>	<b>Subtotal</b>	11,881,253
	<b>Solid Waste Management Facility Liabilities</b>	
2799	Solid waste landfill closure and post-closure . . . . .	2,418,521
	<b>Post employment benefits</b>	
2810	Accumulated sick leave . . . . .	455,567
2820	Accrued vacation pay . . . . .	
2830	Accrued pensions payable . . . . .	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	
2898	Other . . . . .	
<b>2899</b>	<b>Subtotal post employment benefits</b>	455,567
	<b>Liability for contaminated sites</b>	
2910	Remediation costs of contaminated sites . . . . .	
<b>9940</b>	<b>TOTAL Liabilities</b>	27,628,802
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	62,984,958
	<b>Non-Financial Assets</b>	1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	156,091,691
6250	Inventories of Supplies . . . . .	438,268
6260	Prepaid Expenses . . . . .	260,218
<b>6299</b>	<b>Total Non-Financial Assets</b>	156,790,177
<b>9970</b>	<b>Total Accumulated Surplus/(Deficit)</b>	219,775,135
	<b>Analysis of the Accumulated Surplus/(Deficit)</b>	1
		\$
6410	Equity in Tangible Capital Assets . . . . .	144,278,637
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	46,839,633
6430	General Surplus/ (Deficit) . . . . .	1,369,960
6431	Unexpended capital financing . . . . .	-1,710,576
	Local boards	
5030	Transit operations . . . . .	
5035	Water operations . . . . .	
5040	Wastewater operations . . . . .	
5041	Solid waste operations . . . . .	
5045	Libraries . . . . .	
5050	Cemeteries . . . . .	
5055	Recreation, community centres and arenas . . . . .	
5060	Business Improvement Area . . . . .	15,435
5076	Other . . . . .	
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
<b>5098</b>	<b>Total Local Boards</b>	15,435
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	31,856,134
6601	Unfunded Employee Benefits . . . . .	-455,567
6602	Unfunded Landfill closure costs . . . . .	-2,418,521
6603	Unfunded Remediation costs of contaminated sites . . . . .	
6610	Other . . . . .	
6620	Other . . . . .	
6630	Other . . . . .	
6640	Other . . . . .	
<b>6699</b>	<b>Total Other</b>	-2,874,088
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	219,775,135



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# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Single/Lower-Tier ONLY **Schedule 72**

## CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2021

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,216,004
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	261,722
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	33,265,456
0225	PLUS: Current Year Penalties and Interest . . . . .	191,353
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	33,294,309
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	258,537
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Change in allowance"/> . . . . .	-2,354
0290	Taxes receivable, end of year . . . . .	1,379,335

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	31,849,118
0620	Previous year's tax . . . . .	978,510
0630	Penalties and interest . . . . .	204,959
0640	Amounts added to tax bills for collection purposes only . . . . .	261,722
0690	Other <input type="text"/>	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>33,294,309</b>

2021.01

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2021

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353) . . . . .					0			0	
1010	Write-off of taxes (Mun. Act 354) . . . . .					0			0	
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act 354) . . . . .	5,484	30	1,374	73	6,961	11,954	6,712	25,627	
1030	Cancellation, reduction or refund of taxes (Mun. Act 365) . . . . .					0			0	
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB decision (Mun. Act 365) . . . . .	47	0	0	0	47	222	124	393	
1050	RFR (Assessment Act 39.1) . . . . .	474	0	0	0	474	2,226	1,241	3,941	
1060	Increase of taxes, error in calculating taxes (Mun. Act 359/359.1) . . . . .					0			0	
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32) . . . . .	28,939	238	9,440	555	39,172	38,890	21,737	99,799	
1080	Special Amended Notice (SAN) (Assessment Act) . . . . .					0			0	
1090	Tax Incentive Adjustment (TIA) (Assessment Act) . . . . .	14,190	2	88	5	14,285	68,251	38,269	120,805	
<b>1099</b>	<b>Subtotal</b>	<b>49,134</b>	<b>270</b>	<b>10,902</b>	<b>633</b>	<b>60,939</b>	<b>121,543</b>	<b>68,083</b>	<b>250,565</b>	
1299	Discounts for Advance Payments (Mun. Act 345(10)) . . . . .								0	
1499	Tax Credit (Mun. Act 474.3) . . . . .								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 365.3) . . . . .					0			0	
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .					0			0	
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .					0			0	
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
2099	Rebates for Charities (Mun. Act 361) . . . . .	2,570	17	689	42	3,318	2,989	1,665	7,972	
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .					0			0	
2301	Contaminated Property (Mun. Act 365.1) . . . . .					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .					0			0	
2400	Change in Assessment (Mun. Act 365.3) . . . . .					0			0	
2890	Other					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
<b>2899</b>	<b>Tax adjustments before allowances</b>	<b>51,704</b>	<b>287</b>	<b>11,591</b>	<b>675</b>	<b>64,257</b>	<b>124,532</b>	<b>69,748</b>	<b>258,537</b>	

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts . . . . .								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 365.3) . . . . .					0			0	
4420	Net Impact of 5% Capping Limit Program . . . . .					0			0	
4890	Other					0			0	
4891	Other					0			0	
<b>4999</b>	<b>Tax Adjustments Not Applied to Taxation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	3,672,339	10,887	505,627	26,590	0	4,215,443			

2021.01

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

### 1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies . . . . .	11,881,253
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	
0297	Other <input type="text"/> . . . . .	
0298	Other <input type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>11,881,253</b>
0499	PLUS: All debt assumed by the municipality from others . . . . .	
	LESS: All debt assumed by others	
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	
0640	Government Business Enterprises . . . . .	
0697	Other <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
	LESS: Debt retirement funds	
0810	Sewer . . . . .	
0820	Water . . . . .	
0896	Other <input type="text"/> . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
	LESS: Own sinking funds (Actual balances)	
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>11,881,253</b>

### 2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	11,386,641
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text" value="Streetlight Agreement"/> . . . . .	494,612
1298	Other <input type="text"/> . . . . .	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>11,881,253</b>

### 3. Debt burden of the municipality: Analysed by function

1405	General government . . . . .	765,830
1410	Protection services . . . . .	139,680
	Transportation services:	
1415	Roadways . . . . .	10,412,932
1416	Winter Control . . . . .	
1420	Transit . . . . .	
1421	Parking . . . . .	
1422	Street Lighting . . . . .	494,612
1423	Air Transportation . . . . .	
	Environmental services:	
1425	Wastewater system . . . . .	
1430	Storm water system . . . . .	
1435	Waterworks system . . . . .	
1440	Solid Waste collection . . . . .	
1445	Solid Waste disposal . . . . .	
1446	Waste diversion . . . . .	
1450	Health services . . . . .	
1455	Social and family services . . . . .	
1460	Social housing . . . . .	
	Recreation and cultural services:	
1465	Parks . . . . .	
1466	Recreation programs . . . . .	
1471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	
1474	Recreation facilities - All Other . . . . .	
1475	Libraries . . . . .	
1476	Museums . . . . .	
1477	Cultural services . . . . .	
1480	Planning and development . . . . .	
1490	Other long term liabilities . . . . .	68,199
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>11,881,253</b>

2021.01001

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

### 4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
<b>US Dollars:</b>		
1610	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620	Par value in 'U.S. Dollars' . . . . .	
<b>Other currency:</b>		
1630	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1640	Par value in <input type="text"/> . . . . .	
1650	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1660	Par value in <input type="text"/> . . . . .	

### 5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds . . . . .	<input type="text"/>
------	---------------------	----------------------

### 6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
<b>Balance of own sinking funds at year end</b>		
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
<b>2199</b>	<b>Subtotal</b>	<b>0</b>
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .	<input type="text"/>

### 7. Long term commitments at year end

2410	Hospital support . . . . .	<input type="text"/>
2420	University support . . . . .	<input type="text"/>
2430	Leases and other agreements . . . . .	<input type="text"/>
2440	Capital equipment, land acquisition . . . . .	<input type="text"/>
2496	Other <input type="text"/> . . . . .	<input type="text"/>
2497	Other <input type="text"/> . . . . .	<input type="text"/>
2498	Other <input type="text"/> . . . . .	<input type="text"/>
<b>2499</b>	<b>TOTAL</b>	<b>0</b>

2021.01

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

8. Contingent liabilities		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4	1	2	3
		Y or N	Y or N	\$	Years
2610	Pending or threatened litigation . . . . .				
2620	Retroactive wage settlements . . . . .				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .				
2640	Outstanding loans guaranteed . . . . .				
2698	Other <input type="text"/> . . . . .				
<b>2699</b>	<b>TOTAL</b>			0	

10. Debt Charges for the current year		Principal	Interest	Total
		1	2	3
		\$	\$	\$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates . . . . .	437,638	122,266	
3014	Other . . . . .			
3015	Tile Drainage/Shoreline Assistance . . . . .	53,904	7,325	
3020	Recovered from reserve funds . . . . .			
Recovered from unconsolidated entities:				
3030	Electricity . . . . .			
3040	Gas . . . . .			
3050	Telephone . . . . .			
3097	Other <input type="text"/> . . . . .			
3098	Other <input type="text"/> . . . . .			
<b>3099</b>	<b>TOTAL</b>	491,542	129,591	
<b>Line 3099 includes:</b>				
3110	Lump sum (balloon) repayments of long term debt . . . . .			
3120	Provincial Grant funding for repayment of long term debt . . . . .			
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases)</b>				
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			0

11. Long term debt refinanced		Principal	Interest
		1	2
		\$	\$
3410	Repayment of Provincial Special Assistance . . . . .		
3420	Other long term debt refinanced . . . . .		

2021.01001

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

### 12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
1	2	3	4	5	6	7	8		
\$	\$	\$	\$	\$	\$	\$	\$		
3210 Year 2022 . . . . .	477,379	93,965							
3220 Year 2023 . . . . .	495,153	79,896							
3230 Year 2024 . . . . .	498,404	65,166							
3240 Year 2025 . . . . .	472,842	50,943							
3250 Year 2026 . . . . .	124,898	42,608							
3260 Years 2027 to 2031 . . . . .	2,036,577	308,509							
3270 Years 2032 onwards . . . . .	7,776,000								
3280 Int. to be earned on sink. funds . . . . .									
<b>3299 TOTAL</b>	<b>11,881,253</b>	<b>641,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

### 13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2021

### GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION		Please Specify GBE					Total
		Westario Power	Bruce Telecom Holdings Inc.				
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
<b>Assets</b>							
0210	Current . . . . .	10,443,818	9,164,205				19,608,023
0220	Capital . . . . .	64,004,976	26,915,774				90,920,750
0297	Other . . . . .						0
0298	Other <input type="text" value="Regulatory debit balances"/> . . . . .	8,425,077					8,425,077
<b>0299</b>	<b>Total Assets</b>	<b>82,873,871</b>	<b>36,079,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,953,850</b>
<b>Liabilities</b>							
0410	Current . . . . .	11,451,649	3,404,877				14,856,526
0420	Long-term . . . . .	31,704,725	3,603,880				35,308,605
0497	Other . . . . .						0
0498	Other <input type="text" value="Regulatory credit balances"/> . . . . .	819,350					819,350
<b>0499</b>	<b>Total Liabilities</b>	<b>43,975,724</b>	<b>7,008,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,984,481</b>
<b>9910</b>	<b>Net Equity</b>	<b>38,898,147</b>	<b>29,071,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,969,369</b>
0610	Municipality's Share	5,247,136	29,071,222				34,318,358
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues . . . . .	66,776,440	18,231,873				85,008,313
0820	Expenses . . . . .	64,012,652	16,362,643				80,375,295
<b>9920</b>	<b>Net Income (Loss)</b>	<b>2,763,788</b>	<b>1,869,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,633,018</b>
1010	Municipality's Share	373,111	1,869,230				2,242,341
1020	Dividends paid	800,000	500,000				1,300,000

2021.01001

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 79

### COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2021

#### Community Improvement Plans (Section 28 of the Planning Act)

##### Grants

- 2010 Environment Site Assessment/Remediation . . . . .
- 2020 Development/Redevelopment of Land/Buildings . . . . .

##### Loans

- 2210 Loans issued in current year (2021) . . . . .
- 2220 Outstanding Loans as of 2021 . . . . .

##### Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation . . . . .
- 2420 Deferral . . . . .

##### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2021

- 2610 Year: 2022 . . . . .
- 2620 Year: 2023 . . . . .
- 2630 Year: 2024 . . . . .
- 2640 Year: 2025 . . . . .
- 2650 Year: 2026 . . . . .
- 2660 Years beyond 2026 . . . . .

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1	2
\$	#






**FIR2021: Kincardine M**

Asmt Code: 4108  
MAH Code: 41625

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2021

**1. Municipal workforce profile**

**Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	23.00	2.00	6.00
0210 Fire . . . . .	5.00	0.00	0.00
0211 Uniform . . . . .			
0212 Civilian . . . . .	5.00		
0215 Police . . . . .	0.00	0.00	0.00
0216 Uniform . . . . .			
0217 Civilian . . . . .			
0260 Court Security . . . . .	0.00	0.00	0.00
0261 Uniform . . . . .			
0262 Civilian . . . . .			
0263 Prisoner Transportation . . . . .	0.00	0.00	0.00
0264 Uniform . . . . .			
0265 Civilian . . . . .			
0220 Transit . . . . .			
0225 Public Works . . . . .	38.00	4.00	22.00
0227 Ambulance . . . . .	0.00	0.00	0.00
0228 Uniform . . . . .			
0229 Civilian . . . . .			
0230 Health Services . . . . .	2.00		2.00
0235 Homes for the Aged . . . . .			
0240 Other Social Services . . . . .			
0245 Parks and Recreation . . . . .	15.00	53.00	37.00
0250 Libraries . . . . .			
0255 Planning . . . . .	5.00		1.00
0290 Other . . . . .	1.00		1.00
<b>0298 Subtotal</b>	<b>89.00</b>	<b>59.00</b>	<b>69.00</b>
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			

**Employees of Joint Local Boards**

0305 Administration . . . . .			
0310 Fire . . . . .	0.00	0.00	0.00
0311 Uniform . . . . .			
0312 Civilian . . . . .			
0315 Police . . . . .	0.00	0.00	0.00
0316 Uniform . . . . .			
0317 Civilian . . . . .			
0360 Court Security . . . . .	0.00	0.00	0.00
0361 Uniform . . . . .			
0362 Civilian . . . . .			
0363 Prisoner Transportation . . . . .	0.00	0.00	0.00
0364 Uniform . . . . .			
0365 Civilian . . . . .			
0320 Transit . . . . .			
0325 Public Works . . . . .			
0327 Ambulance . . . . .	0.00	0.00	0.00
0328 Uniform . . . . .			
0329 Civilian . . . . .			
0330 Health Services . . . . .			
0335 Homes for the Aged . . . . .			
0340 Other Social Services . . . . .			
0345 Parks and Recreation . . . . .			
0350 Libraries . . . . .			
0355 Planning . . . . .			
0390 Other . . . . .			
<b>0398 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>89.00</b>	<b>59.00</b>	<b>69.00</b>

**FIR2021: Kincardine M**

Asmt Code: 4108  
 MAH Code: 41625

**Schedule 80**  
**STATISTICAL INFORMATION**  
 for the year ended December 31, 2021

**2. Selected investments of own sinking funds as at Dec. 31**

0610 Own sinking funds . . . . .

Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$

**3. Municipal procurement this year**

1010 Total construction contracts awarded . . . . .  
 1020 Construction contracts awarded at \$100,000 or greater . . . . .

Number of Contracts		Value of Contracts	
1 #	2 \$	1 #	2 \$
25	10,934,932	11	10,544,432

**4. Building permit information**

1210 Residential properties . . . . .  
 1220 Multi-Residential properties . . . . .  
 1230 All other property classes . . . . .  
**1299 Subtotal**

Number of Building Permits		Total Value of Building Permits	
1 #	2 \$	1 #	2 \$
184	7,231,309	7	17,130,000
67	23,514,127		
<b>258</b>	<b>47,875,436</b>		

**5. Insured value of physical assets**

1410 Buildings . . . . .  
 1420 Machinery and equipment . . . . .  
 1430 Vehicles . . . . .  
 1497 Other Total . . . . .  
 1498 Other . . . . .  
**1499 Subtotal**

1 \$
143,260,937
<b>143,260,937</b>

**6. Total Dollar Losses due to Structural Fires**

1510 Losses due to structural fires, averaged over 3 yrs (2019 - 2021) . . . . .

1 \$
2,683,533

2021.01001

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2021

### 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2021.01001

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2021

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

2021.01001

# FIR2021: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2021

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

**FIR2021: Kincardine M**

Asmt Code: 4108  
MAH Code: 41625

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2021

**9. Building Permit Information (Performance Measures)**

1300 What method does your municipality use to determine total construction value? . . . . .  
1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Applicant's Declared Value

**Total Value of Construction Activity**  
1304 Total Value of Construction Activity for 2021 based on permits issued. . . . .

1	\$
	47,875,436

**Review of Complete Building Permit Applications:** Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

Median Number of Working Days	1
#	

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .  
Reference : provincial standard is 10 working days

	5
--	---

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .  
Reference : provincial standard is 15 working days

	8
--	---

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** . . . . .  
Reference : provincial standard is 20 working days

	15
--	----

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .  
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--	--

**Number Of Building Permit Applications**  
1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .  
1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .  
1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)** . . . . .  
1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
78	117	195
39	7	46
14	3	17
		0
<b>Subtotal</b>	<b>131</b>	<b>127</b>
		<b>258</b>

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

**10. Planning and Development**

**Land Use Planning (using building permit information)**  
1350 Number of residential units in new detached houses . . . . .  
1352 Number of residential units in new semi-detached houses . . . . .  
1354 Number of residential units in new row houses . . . . .  
1356 Number of residential units in new apartments/condo apartments . . . . .  
1358 **Subtotal**

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
24	32	2
20	20	4
54	54	
<b>Subtotal</b>	<b>98</b>	<b>106</b>
		<b>6</b>

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2021. . . . .

Hectares	45,764
#	

**11. Transportation Services**

1710 Roads : Total Paved Lane Km . . . . .  
1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .

1	667
#	
	179

1722 Has the entire municipal road system been rated? . . . . .  
1725 Indicate the rating system used and the year the rating was conducted . . . . .

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			Roads Needs Study 2021

**FIR2021: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 80**  
**STATISTICAL INFORMATION**  
 for the year ended December 31, 2021

1730	Roads : Total UnPaved Lane Km . . . . .	228
1740	Winter Control : Total Lane Km maintained in winter . . . . .	805
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area . . . . .	2,003
1755	Transit : Population of Service Area . . . . .	12,268
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	5,612

Number of structures where the condition of primary components is rated as good to very good, requiring only repair		Total Number
1		2
#		#
1765	Bridges . . . . .	22
1766	Culverts . . . . .	46
1767	<b>Subtotal</b>	<b>68</b>
		<b>81</b>

**Rating Of Bridges And Culverts**

Column 1	Column 2	Column 3	Description
#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated? . . . . .		Y
1769	Indicate the rating system used and the year the rating was conducted. . . . .		Bridge Needs Study 2021

**12. Environmental Services**

		1
	#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	2
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .	95
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated. . . . .	1,399,016
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .	2,440
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	92
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). . . . .	1
1845	Water Treatment : Total Megalitres of Drinking Water Treated. . . . .	1,499,940
1850	Water Main Breaks : Number of water main breaks in a year. . . . .	7
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .	107
1860	Solid Waste Collection : Total tonnes collected from all property classes. . . . .	3,857
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes. . . . .	2,716
1870	Waste Diversion : Total tonnes diverted from all property classes. . . . .	1,986

**13. Recreation Services**

		1
	#	
1910	Trails : Total kilometres of trails (owned by municipality and third parties). . . . .	32
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). . . . .	31,360
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .	65,775

**14. Other Revenue (Used for the calculation of Operating Cost)**

		1
	\$	
2310	Fire Services: Other revenue. . . . .	
2320	Paved Roads : Other revenue. . . . .	
2330	Solid Waste Disposal : Other revenue. . . . .	
2340	Waste Diversion : Other Revenue. . . . .	
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	73,505,200

**FIR2021: Kincardine M** **Schedule 81**  
**ANNUAL DEBT REPAYMENT LIMIT**  
 based on the information reported for the year ended December 31, 2021

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2023**  
**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.**

<b>DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT</b>		1
<b>Debt Charges for the Current Year</b>		\$
0210	Principal (SLC 74 3099 01) . . . . .	491,542
0220	Interest (SLC 74 3099 02) . . . . .	129,591
0299	<b>Subtotal</b>	<b>621,133</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
<b>9910</b>	<b>Total Debt Charges</b>	<b>621,133</b>

<b>Excluded Debt Charges</b>		1
		\$
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	61,229
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>61,229</b>
<b>9920</b>	<b>Net Debt Charges</b>	<b>559,904</b>

		1
		\$
1610	Total Revenues (SLC 10 9910 01) . . . . .	36,541,403
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	2,563,976
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	92,694
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	578,242
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	168,531
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-368,702
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	468,671
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	0
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	67,640
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	121,392
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	2,242,341
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01) . . . . .	230,143
2299	<b>Subtotal</b>	<b>6,164,928</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
<b>2610</b>	<b>Net Revenues</b>	<b>30,376,475</b>
<b>2620</b>	<b>25% of Net Revenues</b>	<b>7,594,119</b>
<b>9930</b>	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>7,034,215</b>

**For Illustration Purposes Only**

Annual Interest Rate	@	Term	years =
<input style="width: 100px; height: 20px;" type="text"/>	@	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>



2021.01

# FIR2021: Kincardine M

# Schedule 83

Asmt Code: 4108

# NOTES

MAH Code: 41625

for the year ended December 31, 2021

## NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**